

# Your Wisconsin Taxpayer Bill of Rights



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## State of Wisconsin • DEPARTMENT OF REVENUE

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*Jim Doyle*  
Governor

*Michael L. Morgan*  
Secretary of Revenue

Dear Taxpayer,

Upon my appointment as Secretary of Revenue, Governor Doyle asked that my primary goal be to ensure that the Department goes about its core business of tax collection in a fair, equitable and efficient manner. I look forward to working with you to ensure that goal is reached, while providing you the highest level of service possible.

This publication provides you with an overview of your rights as a Wisconsin taxpayer, but also serves as a pledge that those rights will be respected in every aspect of the Department's operations. It details steps you can take should you disagree with any tax matter affecting your family or business. It also lists where to go for an answer to any question you may have, specialized publications you can order, and services you can access.

You will find that we have customer service centers located in communities throughout the state. You can also receive quality service from the convenience of your home computer on our worldwide web site 24 hours a day, seven days a week. We are also taking great strides in raising awareness of the expanding availability of free income tax preparation to those who need it most.

I hope that you find the information in this publication helpful. If you ever have any questions, concerns, or have suggestions on how we can better serve you, don't hesitate to contact us.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael L. Morgan", with a large, stylized flourish at the end.

Michael L. Morgan  
Secretary of Revenue

### **IMPORTANT CHANGES**

The letter on page 1 is from the current Secretary of the Wisconsin Department of Revenue. The Mission Statement on page 3 has been revised. Additional department publications are listed on page 9. Branch offices that have been closed are removed from the list of offices on page 10. Additional information concerning VITA sites has been added on page 8.

## **I. INTRODUCTION**

As a Wisconsin taxpayer, you have both responsibilities and rights. This publication, *Your Wisconsin Taxpayer Bill of Rights*, is intended to give you basic information about those rights. The publication summarizes your taxpayer rights under Wisconsin law.

Additional information can be obtained by contacting the Wisconsin Department of Revenue ("DOR"). A list of office locations and phone numbers can be found in Part VI, on page 10.

Listed below are your rights under the Wisconsin Taxpayer Bill of Rights. Information about each of these rights is given in Part III, beginning on page 3.

## **You have the right ...**

- ❖ *To courteous treatment by DOR employees;*
- ❖ *To information about Wisconsin tax laws;*
- ❖ *To assistance from DOR with state tax forms;*
- ❖ *To privacy and confidentiality;*
- ❖ *To pay only the required tax;*
- ❖ *To a prompt refund of overpaid taxes;*
- ❖ *To fair treatment during tax audits;*
- ❖ *To appeal DOR determinations; and*
- ❖ *To reasonable tax collection arrangements.*

## Mission of the Wisconsin Department of Revenue

To administer state and local taxes in a fair, equitable and efficient manner while advocating sound tax and fiscal policies and providing property tax relief.

## II. STATEMENT OF PRINCIPLES OF TAX ADMINISTRATION

The function of the Wisconsin Department of Revenue is to administer the Wisconsin tax laws. These laws, and tax policy for raising revenue, are determined by the Legislature.

The department has the responsibility of applying and administering the law in a reasonable, practical manner. Issues should only be raised by department auditors when they have merit, never arbitrarily or for trading purposes. At the same time, department auditors should never hesitate to raise a meritorious issue. It is also important that care be exercised to avoid raising an issue or asking a court to adopt a position inconsistent with an established department position.

Administration should be both reasonable and vigorous. It should be conducted with as little delay as possible and with great courtesy and considerateness. It should never try to overreach, and it should be reasonable within the bounds of law. It should, however, be vigorous in requiring compliance with the law, and it should be relentless in its attack on unreal tax devices and fraud.

## III. YOUR RIGHTS AS A WISCONSIN TAXPAYER

As a Wisconsin taxpayer, you have both responsibilities and rights. Our goal is to protect your rights and to encourage your confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process.

The information in this publication relates specifically to individual income, corporation franchise or income, fiduciary income, sales and use, and withholding taxes. Questions concerning other types of taxes should be directed to DOR by mail (to Wisconsin Department of Revenue...), phone, or e-mail, as follows:

Type Tax	Write, Call, or E-Mail
Beer, liquor, wine	Mail Stop 5-107 P.O. Box 8906 Madison, WI 53708-8906 (608) 266-6702, or <a href="mailto:excise@dor.state.wi.us">excise@dor.state.wi.us</a>
Cigarette, tobacco products	Mail Stop 5-107 P.O. Box 8906 Madison, WI 53708-8906 (608) 266-8970, or <a href="mailto:excise@dor.state.wi.us">excise@dor.state.wi.us</a>
Estate	Mail Stop 5-144 P.O. Box 8904 Madison, WI 53708-8904 (608) 266-2772, or <a href="mailto:estate@dor.state.wi.us">estate@dor.state.wi.us</a>
Motor vehicle, alternate, general aviation fuel	Mail Stop 5-107 P.O. Box 8906 Madison, WI 53708-8906 (608) 266-3223, or <a href="mailto:excise@dor.state.wi.us">excise@dor.state.wi.us</a>
Property, utility	Mail Stop 6-97 P.O. Box 8933 Madison, WI 53708-8933 <u>Property</u> (608) 266-7750, or <a href="mailto:opapdor@dor.state.wi.us">opapdor@dor.state.wi.us</a> <u>Utility</u> (608) 266-8162, or <a href="mailto:utility@dor.state.wi.us">utility@dor.state.wi.us</a>

Your Wisconsin Taxpayer Bill of Rights is shown in Part I on page 2. These rights are described in sections A through I, which follow below and continue through page 8.

### A. Courteous treatment by DOR employees

You have the right to fair, professional, prompt, and courteous treatment by DOR employees. This right is fundamental. If you ever feel that you are not being treated in this manner, contact the employee's supervisor by calling or writing the DOR office from which the employee is directed.

### B. Information about Wisconsin tax laws

You have the right to information about Wisconsin's tax laws. In addition to the basic instructions provided with state tax forms, we publish informational bro-

chures and take other steps to inform you about your responsibilities and rights. Information is available through the methods listed below, or by accessing our Internet web site, [www.dor.state.wi.us](http://www.dor.state.wi.us).

**Tax forms and instructions.** Wisconsin tax forms and instructions provide basic information about Wisconsin tax laws. You can obtain Wisconsin forms and instructions by any of the methods listed in Part IV, on page 8.

**Taxpayer publications.** We publish over 65 free taxpayer publications that provide information on various subjects. One of these, Wisconsin Publication 504, *Directory for Wisconsin Department of Revenue*, lists addresses, phone numbers, and office hours for all DOR facilities statewide. A list of the publications available and instructions for obtaining them are provided in Part V, on pages 8 and 9.

**Wisconsin Tax Bulletin.** This quarterly newsletter, available on a subscription basis (\$7 per year), provides up-to-date information about Wisconsin taxes. It contains articles, court decision summaries, private letter rulings, and tax releases, which are in-depth discussions of important issues you may not find elsewhere. In addition, a special issue published annually explains new tax laws. For more information, call (608) 266-1911.

**Speakers bureau.** We will provide speakers to present information and answer questions about the various taxes administered by DOR. For more information, call (608) 261-1911.

## C. Assistance from DOR with state tax forms

**Walk-in help.** We provide walk-in and telephone tax assistance at many DOR offices. Refer to the list in Part V, on page 10, for more information about locations and times when assistance is available.

**Volunteer groups.** DOR, in cooperation with the Internal Revenue Service ("IRS") and local volunteers, offers educational programs for taxpayers and small businesses and free income tax return preparation assistance to low-income and elderly taxpayers through the Volunteer Income Tax Assistance ("VITA") and Tax Counseling for the Elderly ("TCE") Programs. You can get information on these programs by calling the IRS at (414) 297-3302. Also see the additional information concerning VITA sites in Part IV, on page 8.

**Prior years' tax returns.** If you need a copy of your tax return for an earlier year and it is still in our files, you can get a copy. You can do so by visiting DOR's office at 2135 Rimrock Road, Madison, Wisconsin, or by writing to Wisconsin Department of Revenue, Electronic Returns & Document Management, Mail Stop 2-232B, P.O. Box 8903, Madison, WI 53708-8903. There is a fee for each tax return requested.

To obtain a request form, you may access our Internet web site, [www.dor.state.wi.us](http://www.dor.state.wi.us). Select "Forms," then "Miscellaneous," and finally "Form P-521"; you may print the form or use the fill-in form. For more information, you may call (608) 266-2890 or send an e-mail message to [yourreturns@dor.state.wi.us](mailto:yourreturns@dor.state.wi.us).

If you only need certain information, such as the amount of your reported income or the tax shown on the return, you can get this information free if you write or visit a DOR office in your area.

## D. Privacy and confidentiality

You have the right to have your personal and financial information kept confidential. You also have the right to know why we are asking you for information, exactly how any information you give will be used, and what might happen if you do not give the information.

**Information sharing.** Under Wisconsin law, DOR may share your tax information with the federal government, other states, and other Wisconsin state agencies with which DOR has information exchange agreements. However, other agencies that receive this information are also bound by strict confidentiality laws.

**Tax payment information.** Wisconsin law authorizes a resident of Wisconsin to request and receive information about the amount of Wisconsin net income tax, franchise tax, or gift tax paid or payable by you. If your Wisconsin net income tax, franchise tax, or gift tax paid or payable is disclosed, you will be notified by DOR about who requested the information, and when. A person requesting such information does not have the right to examine your tax return or to obtain any information from your return other than the amount of tax paid or payable.

## E. Pay only the required tax

You have the right to plan your business and personal finances in such a way that you will pay the least tax

that is due under Wisconsin law. You are liable only for the correct amount of tax. Our purpose is to apply the law consistently and fairly to all taxpayers.

**Cancellation of penalties.** If you relied on incorrect written advice from DOR in response to a specific written request you made, we will cancel any penalties that may result. You need to give us a copy of your written request and our written response. You must show that you gave sufficient and correct information, and that you filed your return after you received the advice.

## **F. A prompt refund of overpaid taxes**

Once you have paid all your tax, you have the right to file a claim for a refund if you think the tax is incorrect. Generally, you have four years from the original due date of your return to file a refund claim. (**Note:** There are some exceptions to the four-year time period.) If we audit your refund claim for any reason, you have the same rights that you would have in an audit of your return.

**Interest on refunds.** You will receive interest on any income tax refund delayed for more than 90 days after 1) the date you filed your return, or 2) the date your return was due, whichever is later.

**Checking on your income tax refund.** Normally, you will receive your income tax refund within six weeks after you file your return, but it may take longer. If you have not received your refund within ten weeks after mailing your return, you may check on it by calling (608) 266-8100 in Madison or (414) 227-4907 in Milwaukee. You can call these numbers 24 hours a day, 7 days a week. Have your social security number and expected refund amount ready.

You can also check the status of your income tax refund by accessing our Internet web site, [www.dor.state.wi.us](http://www.dor.state.wi.us). Click on "Check on your refund," or click on "FAQs" (frequently asked questions) and then "Refund Information."

**Electronic filing.** Electronic filing is the fastest way to receive your income tax refund, in as little as three to seven working days. It is also the most secure method of filing, you receive an acknowledgement that your tax return has been received, and it is more accurate because the computations are done automatically.

Electronic filing can be done three ways:

- **Federal/State** filing, where the return is completed and transmitted by a tax professional;
- **TeleFile/FreeFile**, where a simple tax return can be completed over the telephone or a computer connected to the Internet; and
- **Internet** filing, using either software purchased from a computer supply store or web-based filing where the return is transmitted by a tax preparation software company.

See the instructions in your income tax booklet for additional information about electronic filing.

## **Earned Income Credit and Homestead Credit**

The Wisconsin earned income credit (based on a percentage of the federal earned income credit) and homestead credit (designed to soften the impact of property taxes and rent) are available to persons with lower incomes, even if a Wisconsin income tax return is not otherwise required to be filed. If you qualify for these credits, but have not claimed them, claims for refund for prior years may be filed up until the filing deadline for each year's claim. For example, the deadline for filing a refund claim for the year 2001 is April 17, 2006 (April 15 and 16 are weekend dates).

More information about these credits and whether you are eligible to claim them may be found on our Internet web site, [www.dor.state.wi.us](http://www.dor.state.wi.us). Click on "FAQs" (frequently asked questions), "Individual," and then "Earned Income Credit" or "Homestead Credit." Information may also be obtained by contacting us via e-mail at [income@dor.state.wi.us](mailto:income@dor.state.wi.us) or by phoning or visiting any of our offices. Refer to the list in Part VI, on page 10, for information about locations and times when assistance is available.

**Debts owed to other agencies.** If your refund is reduced because of a debt you owe another agency - state, county, local, or the IRS - or because you owe child support, we must notify you that this has occurred. However, if you have a question about the debt that caused the reduction, you should contact the other agency.

## **G. Fair treatment during tax audits**

If your return is selected for audit, it does not suggest that DOR thinks you are dishonest. The audit may or



may not result in more tax - sometimes audits are closed without change, and some audits result in a tax refund.

**Arranging for the audit.** Many audits are handled entirely by mail. If we notify you that your audit is to be conducted through a face-to-face interview, you have the right to ask that the audit take place at a reasonable time and place that is convenient for both you and DOR. If the time or place that we suggest is not convenient, the auditor will try to work out something more suitable. However, in any case, DOR makes the final determination of how, when, and where the examination will take place.

**Representation.** If you wish to consult with an attorney, an accountant, or any other person during a DOR interview relating to auditing a tax return or collecting tax, we will stop and reschedule the interview. We cannot suspend the interview, however, if you are there because of a subpoena.

**Recordings.** You may make an audio recording of an interview with DOR employees. You must notify us 10 days before the meeting and bring your own recording equipment. DOR may also record an interview. If we do so, we will notify you before the meeting, and a copy of the recording will be available to you at your expense.

**Repeat audits.** We try to avoid repeat examinations of the same items, but this sometimes happens. If DOR examined your tax return for the same items in either of the two previous years and proposed no change to your tax liability, please contact the auditor as soon as possible so that we can determine if we should discontinue the repeat audit.

**Explanation of changes.** If we make any changes to your return, we will explain the reasons for the changes. It is important that you understand the reasons for any changes. You should not hesitate to ask about anything that is unclear to you.

**Interest.** You must pay interest on additional tax that you owe, and we pay you interest on tax overpayments. The interest is computed at the rate of 12% per annum for regular assessments, 18% per annum for delinquent taxes, and 9% per annum for refunds.

## H. Appeal DOR determinations

If you disagree with DOR's findings as explained in an adjustment, assessment, or refund notice, or a refund

denial notice, you have the right to appeal. The notice sent to you will generally include a copy of Wisconsin Publication 505, *Taxpayers' Appeal Rights of Office Audit Adjustments*, or Wisconsin Publication 506, *Taxpayers' Appeal Rights of Field Audit Adjustments*. These publications explain your appeal rights in detail and tell you exactly what to do if you want to appeal. You can obtain either of these publications at any department office or by contacting us as explained in Part V, on page 8.

Here is a brief overview of your appeal rights.

**DOR.** You may appeal the adjustments to DOR within 60 days of receiving an assessment or refund notice of adjustment, or a refund denial notice. Most differences can be settled through the DOR resolution process without expensive and time-consuming court trials. If the matter cannot be settled to your satisfaction at DOR, you may take your case to the Wisconsin Tax Appeals Commission.

**Wisconsin Tax Appeals Commission.** If you disagree with DOR's decision, you may take your case to the Wisconsin Tax Appeals Commission ("Commission"). The Commission is entirely separate from DOR. You may appear on your own behalf, or you may be represented by an attorney. A petition for review (appeal) must be filed with the Commission within 60 days after receiving DOR's decision. For more information, refer to Wisconsin Publication 507, *How to Appeal to the Tax Appeals Commission*, which is mailed with DOR's Notice of Action (decision) on your appeal.

**Wisconsin Courts.** If you disagree with the Commission's decision, you have the right to take your case to court. You may appeal a Commission decision to the Circuit Court within 30 days after the date of mailing of the Commission's decision. If you disagree with the Circuit Court decision, you may appeal that decision to the Court of Appeals, then to the Wisconsin Supreme Court.

**Payment of assessments.** In order to stop the accumulation of interest, you may choose to deposit the amount of the assessment with DOR while your appeal is pending.

If you choose not to deposit the taxes assessed with DOR while your case is pending at DOR, you may, at any time while the appeal is pending before the Commission or court, elect to deposit the total taxes and interest with the State Treasurer. Any deposited



amount that is later refunded will earn interest at the rate of 9% per annum.

If you agree with a portion of the assessment, you have the option of paying the portion of the assessment not being appealed, to prevent interest from accumulating on that portion of the assessment. Interest continues to accrue on any unpaid balance that is ultimately determined to be owing.

**Alternative to appeal.** As an alternative to appealing an assessment, you may pay the full amount due and if you later wish to contest all or a portion of the adjustments made, you may then file a claim for refund. A claim for refund must be filed within two years from the date the assessment notice was issued, with the following exceptions:

- For individual income and corporation income or franchise tax refunds for years beginning on or after January 1, 2000, a claim for refund must be filed within four years from the date the assessment notice was issued.
- For sales tax refunds where the refund will be passed on to your customers, a claim for refund must be filed within four years from the due date of the Wisconsin income or franchise tax return.

If your claim for refund is denied, you may then file an appeal with DOR. That appeal must be filed within 60 days after receiving the denial notice.

If the period for filing an appeal of an assessment has passed (60 days after receiving the assessment), the only option available for contesting the assessment is to pay the full amount due, and then file a claim for refund.

**Refund/assessment offsets for closed periods.** If you file a claim for refund for a year for which DOR may no longer issue an assessment, DOR has the right to reduce your refund by tax that should have been reported or assessed, but wasn't, up to the total amount of the refund. If DOR has assessed you tax, you may have the right to reduce that assessment by any refund that could have been reported or claimed, but wasn't, up to the total amount of the assessment. In both instances, the same year(s) or period(s) must be involved, as well as the same type of tax.

**Recovering litigation expenses.** If the Commission or court agrees with you in your case and finds that DOR does not have a reasonable basis in law and fact in tak-

ing its position, you may be able to recover some of your litigation expenses from us, as the law may authorize.

## **I. Reasonable tax collection arrangements**

When you owe money to DOR, we will send you a notice stating the amount of tax, interest, and penalties you owe. We will give you a specific period of time to pay the amount due in full. If you pay within the time allowed, we will not have to take any further action. You should make every effort to pay. If you do not pay the amount due in full by the due date specified, additional interest and fees will be applied.

**Payment arrangements.** While you should make every effort to pay the amount due in full, if you can't do so you should pay as much as you can, and contact us right away to request an installment payment agreement. In order to make payment arrangements with you, we may ask you for financial information to determine how you can pay the amount due. A \$20 fee will be added to your account upon approval of your installment payment request.

If we approve an installment payment agreement, the agreement will stay in effect if:

- You pay each installment on time;
- You satisfy other tax liabilities as they occur; and
- We determine that collecting the amount owing is not at risk.

We may review your financial condition at any time during the installment period and may revise the agreement to reflect your situation. We will notify you before we change the terms of the agreement. You will be given copies of all agreements you make with us.

If you don't pay the full amount by the due date, or if you don't pay each installment on time per an installment agreement, we may file a delinquent tax warrant on your property.

Any enforcement action we take, such as taking a part of your wages, will be taken only after we have tried to contact you and have given you the chance to voluntarily pay the amount due. It is very important for you to respond right away to an attempt to contact you. If you don't respond, we will begin enforcement action.

**Satisfaction of delinquent tax warrants.** If we have to file a delinquent tax warrant on your property (to secure the amount of tax due), you can expect us to release the warrant promptly when you pay the tax and certain charges, or if it is found that the warrant was incorrectly filed. Any court costs we incur to collect delinquent taxes will be added to the balance of your delinquent account.

**Seizure of property.** If we must seize your property, it may be sold within 60 days. You may request a time period greater than 60 days; we will comply with your request unless it is not in the best interest of the state. The cost of seizing your property is passed on to you.

**Property exempt from seizure.** Wisconsin generally follows federal law with regard to what property may be seized, although there are some differences. For example, under Wisconsin law social security payments and certain pension benefits are exempt from seizure.

**Access to your private premises.** A court order is not generally needed for a DOR employee to seize your property. However, you do not have to allow the DOR employee access to your private premises, such as your home or the nonpublic areas of your business, if the employee does not have court authorization to be there.

**Sales and use taxes and withheld income taxes.** If we believe that you were responsible for seeing that a corporation or other business paid us income taxes withheld from its employees or sales and use taxes, and those taxes were not paid to DOR, we may look to you to personally pay an amount based on the unpaid taxes. If you feel that you do not owe these taxes, you have the same DOR appeal rights as other taxpayers.

**Petition for compromise.** If you cannot pay the amount you owe in full and do not expect to be able to pay it in the future, you may make an offer to settle the account for a smaller sum by filing a Petition For Compromise. You will be requested to provide financial information to substantiate your inability to pay the full amount. We will respond to your offer by either accepting it, denying it, or making a counter offer. If we accept your offer, you will be expected to pay the amount offered in full within 20 days of the date of our acceptance, unless we agree to installment payments.

#### IV. VOLUNTEER INCOME TAX ASSISTANCE (“VITA”) SITES

VITA sites can be found in some community centers, libraries, churches, shopping malls, and retirement homes. Most VITA sites are open from February 1 through April 15. Listed below are VITA Super Sites. A super site is defined as a location that electronically files tax returns plus provides information on free community services. More information on VITA sites and a listing of VITA sites that electronically file tax returns may be found (from February 1 through April 15) on our Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

<b><u>Madison</u></b> Villager Mall 2300 S. Park St.	January 24-April 15 Mon. and Wed. 1:00-6:00 p.m. Sat. 9:00 a.m.-3:00 p.m. April 15 from 1:00-6:00 p.m.
<b><u>Menasha</u></b> Goodwill Industries 1800 Appleton Rd.	January 22-April 15 Mon. and Thurs. 1:00-6:00 p.m. Sat. 9:00 a.m.-3:00 p.m.
<b><u>Milwaukee</u></b> MATC downtown 700 W. State St.	January 22-April 15 Tues. and Thurs. 4:00-6:30 p.m. Sat. 10:00 a.m.-1:30 p.m.
<b><u>Stevens Point</u></b> Mid States Technical College	January 29-April 15 Mon. Tues. and Wed. 6:30-8:30 p.m.
Portage County Lincoln Center	January 29-April 15 Friday 11:00 a.m. – 4:00 p.m.
UW Stevens Point Albertson Learning Center	January 29-April 15 Saturday 11:00 a.m. – 3:00 p.m.

#### V. DEPARTMENT OF REVENUE PUBLICATIONS

The publications listed on page 9 may be picked up at any DOR office or may be obtained by: writing to Wisconsin Department of Revenue, Forms Request Office, Mail Stop 5-77, P.O. Box 8949, Madison WI 53708-8949; calling us at (608) 266-1961 (or calling the local DOR office if there is one in your area); calling the DOR Fax-A-Form number, (608) 261-6229, from a fax telephone; or accessing our Internet web site, [www.dor.state.wi.us](http://www.dor.state.wi.us).

## Department of Revenue Publications

### Income and Franchise Taxes

102	Wisconsin Tax Treatment of Tax-Option (S)Corporations and Their Shareholders
103	Reporting Capital Gains and Losses for Wisconsin by Individuals, Estates, Trusts
104	Wisconsin Taxation of Military Personnel
106	Wisconsin Tax Information for Retirees
109	Tax Information for Married Persons Filing Separate Returns and Persons Divorced
112	Wisconsin Estimated Tax and Estimated Surcharge for Individuals, Estates, Trusts, Corporations, Partnerships
113	Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
116	Income Tax Payments Are Due Throughout the Year
119	Limited Liability Companies (LLCs)
120	Net Operating Losses for Individuals, Estates, and Trusts
121	Reciprocity
122	Tax Information for Part-Year Residents and Nonresidents of Wisconsin
123	Business Tax Credits
125	Credit for Tax Paid to Another State
126	How Your Retirement Benefits Are Taxed
600	Wisconsin Taxation of Lottery Winnings
601	Wisconsin Taxation of Pari-Mutuel Wager Winnings

### Sales and Use Taxes

200	Electrical Contractors - How Do Wisconsin Sales and Use Taxes Affect Your Business?
201	Wisconsin Sales and Use Tax Information
202	Sales and Use Tax Information for Motor Vehicle Sales, Leases, and Repairs
203	Sales and Use Tax Information for Manufacturers
204	Sales and Use Tax Information for Colleges, Universities and Technical Colleges
205	Use Tax Information for Individuals
206	Sales Tax Exemption for Nonprofit Organizations
207	Sales and Use Tax Information for Contractors
210	Sales and Use Tax Treatment of Landscaping
211	Cemetery Monument Dealers - How Do Wisconsin Sales and Use Taxes Affect You?
212	Businesses: Do You Owe Use Tax on Imported Goods?
213	Travelers: Don't Forget About Use Tax
214	Businesses: Do You Owe Use Tax?
216	Filing Claims for Refund of Sales or Use Tax
217	Auctioneers - How Do Wisconsin Sales and Use Taxes Affect Your Operations?
219	Hotels, Motels, and Other Lodging Providers - How Do Wisconsin Sales and Use Taxes Affect Your Operations?
220	Grocers - How Do Wisconsin Sales and Use Taxes Affect Your Operations?

221	Farm Suppliers and Farmers - How Do Wisconsin Sales and Use Taxes Affect Sales to Farmers?
222	Motor Vehicle Fuel Users: Do You Owe Use Tax?
223	Bakeries - How Do Wisconsin Sales and Use Taxes Affect Your Business?
224	Veterinarians - How Do Wisconsin Sales and Use Taxes Affect Your Business?
225	Barber and Beauty Shops - How Do Wisconsin Sales and Use Taxes Affect Your Operations?
226	Golf Courses - How Do Wisconsin Sales and Use Taxes Affect Your Operations?
227	E-file Sales Tax return with S.I.P.
229	Brackets for Collecting Wisconsin Sales or Use Tax on Retail Sales
230	Sales and Use Tax Information for Sellers of Antiques, Crafts, and Artwork

### Other Taxes and Credits

127	Wisconsin Homestead Credit Situations and Solutions
400	Wisconsin's Recycling Surcharge
403	Premier Resort Area Tax
405	Wisconsin Taxation of Native Americans
410	Local Exposition Taxes
503	Wisconsin Farmland Preservation Credit
508	Wisconsin Tax Requirements Relating to Nonresident Entertainers
W-166	Wisconsin Employer's Withholding Tax Guide

### Audits and Appeals

501	Field Audit of Wisconsin Tax Returns
505	Taxpayers' Appeal Rights of Office Audit Adjustments
506	Taxpayers' Appeal Rights of Field Audit Adjustments
507	How to Appeal to the Tax Appeals Commission
515	Non-Statistical Sampling

### Other Topics

111	How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
114	Your Wisconsin Taxpayer Bill of Rights
115	Handbook for Federal/State Electronic Filing
117	Guide to Wisconsin Information Returns
124	Petition for Compromise of Delinquent Taxes
130	Fax A Form
140	A Tax Practitioner's Guide to Electronic Filing
401	Extensions of Time to File
500	Tax Guide for Wisconsin Political Organizations and Candidates
502	Directory of Wisconsin Tax Publications
504	Directory for Wisconsin Department of Revenue
509	Filing Wage Statements and Information Returns on Magnetic Media
700	Speakers Bureau presenting...

## VI. DEPARTMENT OFFERS TAXPAYER ASSISTANCE

During the filing season of January through April 15, DOR personnel will be available to answer questions. In the larger DOR offices, assistance is provided on a daily basis (Monday through Friday). Assistance in other DOR offices generally is available on Mondays only, although there are exceptions as noted.

### Offices Providing Daily Assistance

Location	Address	Telephone No.	Hours
Appleton	265 W. Northland Ave.	(920) 832-2727	7:45-4:30
Eau Claire	718 W. Clairemont Ave.	(715) 836-2811	7:45-4:30
Madison	2135 Rimrock Rd.	(608) 266-2772 TTY (608) 267-1049	7:45-4:30
Milwaukee	819 N. Sixth St., Rm. 408	(414) 227-4000 TTY (414) 227-4147	7:45-4:30
Waukesha	141 N.W. Barstow St.	(262) 521-5310	7:45-4:30

### Offices Providing Assistance on Mondays Only (unless otherwise noted)

Baraboo	1000 Log Lodge Ct.	(608) 356-3472	7:45-1:00
Beaver Dam	220 Seippel Blvd.	(920) 356-6090	7:45-1:00
Elkhorn	715 W. Walworth St.	(262) 723-4098	7:45-1:00
Fond du Lac	845 S. Main, Ste. 150	(920) 929-3985	7:45-1:00
Grafton	1930 Wisconsin Ave.	(262) 375-7948	7:45-1:00
Green Bay	200 N. Jefferson St., Rm. 526	(920) 448-5179	7:45-4:30*
Hayward	100 Ranch Road	(715) 634-8478	7:45-1:00
Hudson	2100 O'Neil Rd., Ste. 200	(715) 381-5060	7:45-1:00
Janesville	2524 Morse St.	(608) 758-6190	7:45-4:30††
Kenosha	4911 88th Ave., Ste. B	(262) 653-7088	7:45-4:30†
La Crosse	620 Main St., Rm. 213	(608) 785-9720	7:45-4:30
Lancaster	130 W. Elm St.	(608) 723-2641	7:45-1:00
Marinette	Courthouse, 1926 Hall Ave.	(715) 732-7565	9:00-1:00
Oshkosh	515 S. Washburn, Ste. 105	(920) 424-2100	7:45-4:30
Rhineland	203 Schiek Plaza	(715) 365-2666	7:45-1:00
Sheboygan	807 Center Ave.	(920) 459-3101	7:45-1:00
Superior	1225 Tower Ave., Ste. 315	(715) 392-7985	7:45-1:00
Tomah	203 E. Clifton St.	(608) 372-3256	7:45-1:00
Wausau	710 Third St.	(715) 842-8665	7:45-1:00
Wisconsin Rapids	1681 2nd Ave. S.	(715) 421-0500	9:00-1:00

† Open Monday, Tuesday, and Wednesday

\* Open Monday, Tuesday, Wednesday, and Thursday

†† Open Monday and Tuesday